



**Substitute House Bill No. 5605**

**Public Act No. 06-183**

**AN ACT CONCERNING UNIFORM TREATMENT OF  
TELECOMMUNICATIONS COMPANIES WITH RESPECT TO  
PROPERTY TAX DELINQUENCIES AND CONCERNING  
ASSESSMENT OF APARTMENT AND RESIDENTIAL PROPERTY  
AFTER REVALUATION.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Subsection (b) of section 12-80a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to assessment years of municipalities commencing on or after October 1, 2006*):

(b) (1) Not later than the first day of February immediately following the end of such tax year, the Secretary of the Office of Policy and Management shall determine, with respect to such company, a value for personal property equivalent to seventy per cent of the value of personal property included in the list of such property prepared and certified in accordance with subsection (a) of this section. The amount of tax applicable with respect to such personal property of any taxpayer subject to the tax imposed under this section shall be determined by multiplying the value of personal property of such company, as determined under this subsection, by a mill rate of forty-seven mills. Said secretary shall, not later than the first day of March immediately following the end of such tax year, submit a tax bill to

***Substitute House Bill No. 5605***

each company stating the amount of tax payable to each town in relation to the personal property of such taxpayer located in such town. Such tax shall be due and payable to the town in which such personal property is located not later than the first day of April immediately following. Any city or borough not consolidated with the town in which it is located and any town containing such a city or borough shall receive a portion of the tax due and payable to such town on the basis of the following ratio: The total taxes levied in the previous fiscal year by such town, city or borough shall be the numerator of the fraction. The total taxes levied by the town and all cities or boroughs located within such town shall be added together, and the sum shall be the denominator of the fraction. Any such city or borough may, by vote of its legislative body, direct the Secretary of the Office of Policy and Management to reallocate all or a portion of the share of such city or borough to the town in which it is located.

(2) The tax collector of each town owed taxes under this subsection may, at such time as such tax becomes delinquent as provided in sections 12-146 and 12-169, subject such tax to interest at the rate of one and one-half per cent of such tax for each month or fraction thereof which elapses from the time when such tax becomes due and payable until the same is paid.

Sec. 2. (NEW) (*Effective July 1, 2006, and applicable to assessment years commencing on or after October 1, 2006*) (a) For the purposes of this section:

(1) "Apartment property" means a building containing five or more dwelling units used for human habitation, the parcel of land on which such building is situated, and any accessory buildings or other improvements located on such parcel;

(2) "Base year" means the fiscal year immediately preceding the fiscal year in which a municipality levies property taxes on the basis of

***Substitute House Bill No. 5605***

assessments derived from a revaluation implemented pursuant to section 12-62 of the general statutes; and

(3) "Residential property" means a building containing four or fewer dwelling units used for human habitation, the parcel of land on which such building is situated, and any accessory buildings or other improvements located on such parcel.

(b) Notwithstanding any provision of the general statutes or any special act, municipal charter or any home rule ordinance, any municipality in which the provisions of section 12-62d of the general statutes are effective for the assessment year commencing October 1, 2005, may, by ordinance, adopt the property tax system described in this section, provided the assessor of such municipality determines that without implementation of such property tax system, implementation of a revaluation for the assessment year commencing October 1, 2006, would result in an increase of twenty per cent in the share of the total grand levy for all property in the year following the base year, for the property classes composed of apartment property and residential property.

(c) In any municipality that adopts the property tax system under this section, the assessor shall determine a rate of assessment for apartment property and residential property for the assessment year in which a revaluation is effective, that will have the effect of increasing the average property tax as a result of revaluation for the property classes composed of apartment property and residential property, by three and one-half per cent over the property tax for said property classes in the base year. Tax increases on apartment property and residential property provided for in this subsection shall be used to reduce, in the amount derived from such increases, the surcharge under section 12-62d of the general statutes. The assessor shall recalculate the rate of assessment for apartment property and residential property for each of the four assessment years following the

***Substitute House Bill No. 5605***

assessment year in which the provisions of this section become effective such that the average property tax for the property classes composed of apartment property and residential property increases as a result of said revaluation by three and one-half per cent over the average property tax provided by this subsection for such property classes in each prior fiscal year. Notwithstanding the provisions of subsection (b) of section 12-62a of the general statutes, the assessor shall establish a rate of assessment for all real property other than apartment property and residential property, to effectuate the provisions of this section.

(d) Subject to the apartment and residential property tax relief described in subsection (c) of this section and concurrent with the assessment year in which a municipality adopts and implements the property tax system under this section, such municipality shall begin to phase out proportionately the impact of the property tax surcharge under section 12-62d of the general statutes to the extent necessary to accomplish the purposes of this section. For the assessment year commencing October 1, 2010, such property tax surcharge shall not exceed seven and one-half per cent of the property tax for all property other than apartment property and residential property.

Sec. 3. Section 12-62d of the general statutes is repealed. (*Effective July 1, 2006, and applicable to assessment years commencing on or after October 1, 2010*)

Approved June 7, 2006